

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1447 be amended to read as follows:

- 1 Page 34, between lines 20 and 21, begin a new paragraph and insert:
- 2 "SECTION 47. IC 6-1.1-10-44 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2009]: Sec. 44. (a) As used in this section,
- 5 "designating body" means:
- 6 (1) in the case of a county, the fiscal body of the county; or
- 7 (2) in the case of a municipality located in a county that does
- 8 not contain a consolidated city, the fiscal body of the
- 9 municipality.
- 10 (b) As used in this section, "eligible business" means an entity
- 11 that meets the following requirements:
- 12 (1) The entity is engaged in a business that operates one (1) or
- 13 more facilities dedicated to computing, networking, or data
- 14 storage activities.
- 15 (2) The entity is located in a facility or data center in Indiana
- 16 that contains in the aggregate at least ten million dollars
- 17 (\$10,000,000) in:
- 18 (A) personal property investment; and
- 19 (B) real property investment;
- 20 that is made after June 30, 2009.
- 21 (3) The average employee wage of the entity is at least one
- 22 hundred twenty-five percent (125%) of the county average
- 23 wage for each county in which the entity conducts business
- 24 operations.
- 25 (c) As used in this section, "enterprise information technology
- 26 equipment" means the following:
- 27 (1) Hardware supporting computing, networking, or data
- 28 storage function, including servers and routers.
- 29 (2) Networking systems having an industry designation as
- 30 equipment within the "enterprise" or "data center" class of
- 31 networking systems that support the computing, networking,

1 or data storage functions.

2 (3) Generators and other equipment used to ensure an
3 uninterrupted power supply to equipment described in
4 subdivision (1) or (2).

5 The term does not include computer hardware designed for single
6 user, workstation, or departmental level use.

7 (d) As used in this section, "fiscal body" has the meaning set
8 forth in IC 36-1-2-6.

9 (e) As used in this section, "municipality" has the meaning set
10 forth in IC 36-1-2-11.

11 (f) Before adopting a final resolution under subsection (g) to
12 provide a property tax exemption, a designating body must first
13 adopt a declaratory resolution provisionally specifying that
14 enterprise information technology equipment owned by a
15 particular eligible business is exempt from property taxation. The
16 designating body shall file a declaratory resolution adopted under
17 this subsection with the county assessor. After a designating body
18 adopts a declaratory resolution specifying that enterprise
19 information technology equipment owned by a particular eligible
20 business is exempt from property taxation, the designating body
21 shall publish notice of the adoption and the substance of the
22 declaratory resolution in accordance with IC 5-3-1 and file a copy
23 of the notice and the declaratory resolution with each taxing unit
24 in the county. The notice must specify a date when the designating
25 body will receive and hear all remonstrances and objections from
26 interested persons. The designating body shall file the notice and
27 the declaratory resolution with the officers of the taxing units who
28 are authorized to fix budgets, tax rates, and tax levies under
29 IC 6-1.1-17-5 at least ten (10) days before the date for the public
30 hearing. After the designating body considers the testimony
31 presented at the public hearing, the designating body may adopt a
32 second and final resolution under subsection (g). The second and
33 final resolution under subsection (g) may modify, confirm, or
34 rescind the declaratory resolution.

35 (g) Before January 1, 2013, a designating body may after
36 following the procedures of subsection (f) adopt a final resolution
37 providing that enterprise information technology equipment
38 owned by a particular eligible business is exempt from property
39 taxation. In the case of a designating body that is a county fiscal
40 body, the exemption applies only to enterprise information
41 technology equipment that is located in unincorporated territory
42 of the county. In the case of a designating body that is a municipal
43 fiscal body, the exemption applies only to enterprise information
44 technology equipment that is located in the municipality. The
45 property tax exemption applies to the enterprise information
46 technology equipment only if the designating body and the eligible
47 business enter into an agreement concerning the property tax
48 exemption. The agreement must specify the duration of the

1 **property tax exemption. The agreement may specify that if the**
2 **ownership of enterprise information technology equipment is**
3 **transferred by an eligible business, the transferee is entitled to the**
4 **property tax exemption on the same terms as the transferor. If a**
5 **designating body adopts a final resolution under this subsection**
6 **and enters into an agreement with an eligible business, the**
7 **enterprise information technology equipment owned by the eligible**
8 **business is exempt from property taxation as provided in the**
9 **resolution and the agreement.**

10 **(h) If a designating body adopts a final resolution and enters**
11 **into an agreement under subsection (g) to provide a property tax**
12 **exemption, the property tax exemption continues for the period**
13 **specified in the agreement, notwithstanding the January 1, 2013,**
14 **deadline to adopt a final resolution under subsection (g)."**

15 Renumber all SECTIONS consecutively.

(Reference is to EHB 1447 as printed April 10, 2009.)

Senator CHARBONNEAU